

105TH CONGRESS  
2D SESSION

# S. 2421

To provide for the permanent extension of income averaging for farmers.

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IN THE SENATE OF THE UNITED STATES

JULY 31, 1998

Mr. CONRAD introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

To provide for the permanent extension of income averaging  
for farmers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       **SECTION 1. PERMANENT EXTENSION OF INCOME AVERAG-**  
4       **ING FOR FARMERS.**

5       Section 933(c) of the Taxpayer Relief Act of 1997  
6       is amended by striking “after December 31, 1997, and  
7       before January 1, 2001” and inserting “after December  
8       31, 1996”.